

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING WITH PREJUDICE PROOF OF CLAIM NUMBER 16633

("MICHIGAN SBT CLAIM ORDER")

Upon the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C.
§ 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims,
(B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected
On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification,
Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No.
9535) (the "Twenty-First Omnibus Claims Objection") with respect to proof of claim number
16633 filed by the State of Michigan, Department of Treasury; and upon the Joint Stipulation
and Agreed Order (I) Disallowing and Expunging Proofs of Claim Numbers 6354, 6383, and
9272, (II) Compromising and Allowing Claim 16724 and (III) Capping Claims 9273 and 16633
(State of Michigan, Department of Treasury - SBT Taxes) (Docket No. 13118); and upon the
record of the August 5, 2008 claims objection hearing (the "Hearing") held on the Twenty-First
Omnibus Claims Objection with respect to proof of claim number 16633; and the Court having

considered the arguments of both parties at the Hearing; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

- A. The Court has jurisdiction over the Twenty-First Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334.
- B. The Twenty-First Omnibus Claims Objection is a core proceedings under 28 U.S.C. § 157 (b)(2).
- C. Venue of these cases and the Twenty-First Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- D. Based on the findings of facts and conclusions of law stated orally on the record at the Hearing, which are incorporated herein, the Debtors have no liability under Michigan's Single Business Tax Act for obligations arising or accruing during the period from January 1, 2005 through October 7, 2005.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT

- 1. The Twenty-First Omnibus Claims Objection with respect to proof of claim number 16633 is sustained as provided herein.
- 2. For the reasons more fully stated orally on the record at the Hearing, proof of claim number 16633 is hereby disallowed and expunged in its entirety, with prejudice.
- 3. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m),

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding
Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims
(Docket No. 6089).

Dated: New York, New York
August 13, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE